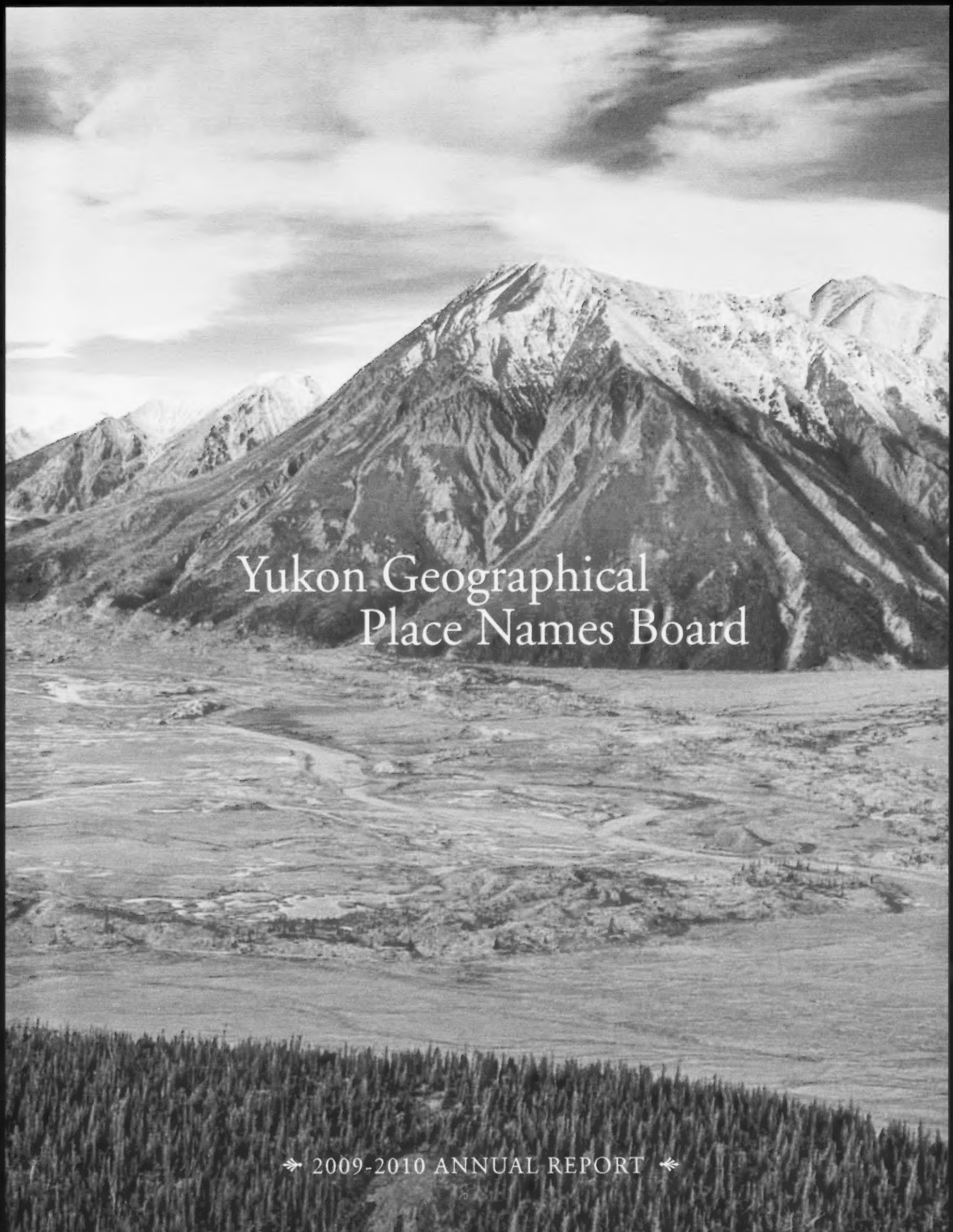
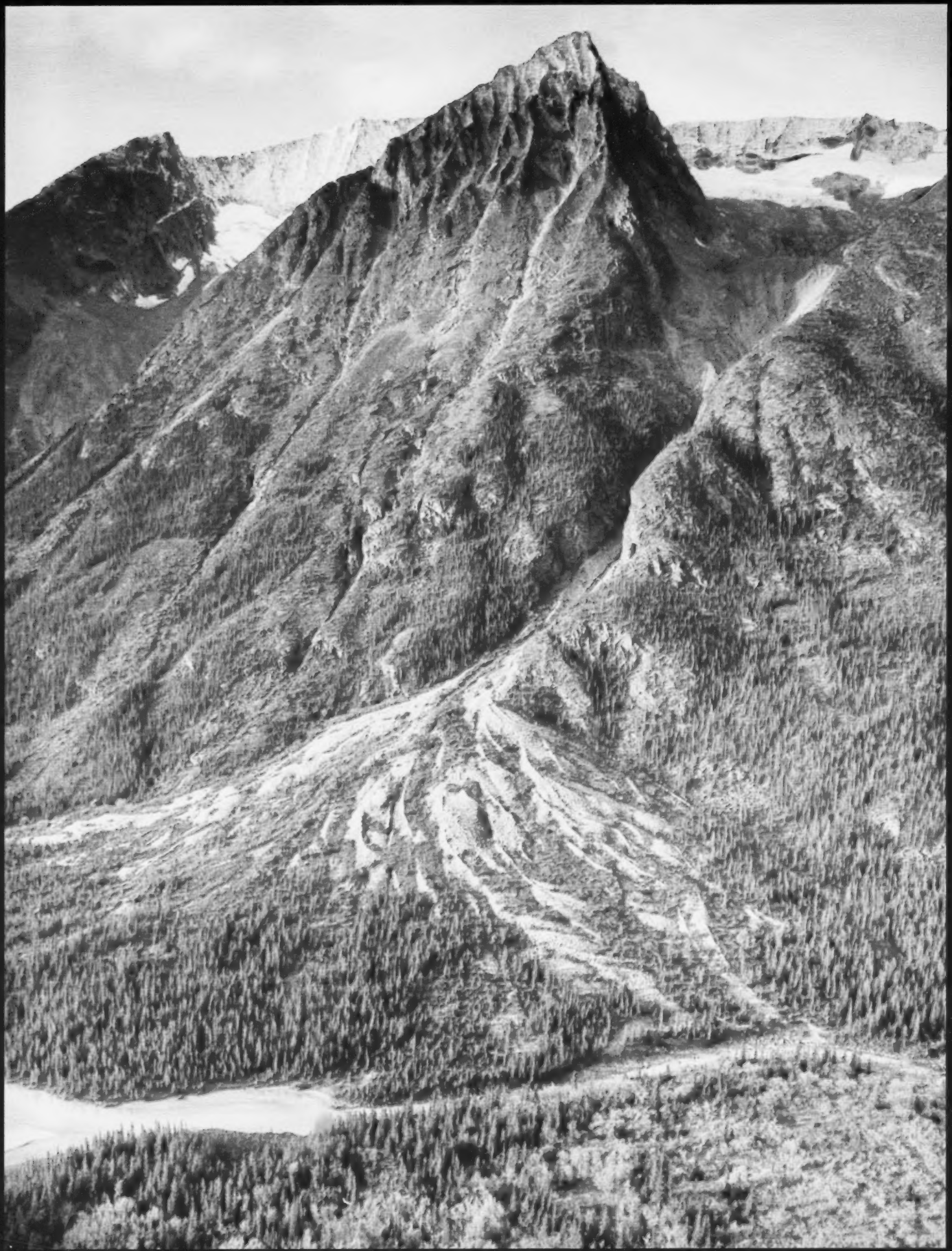


Yukon Geographical Place Names Board

2009-2010 ANNUAL REPORT



The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chú (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechâl Mân (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yusezyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes - and failures - of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief 's white horse drowning there.

(front cover) Slims River valley and terminus of the Kaskawulsh Glacier, with Observation Mountain on the right. Kaskawulsh Glacier is known as Tänshį in the Southern Tutchone language.

(opposite) Mountain and alluvial fan located in the upper Takhini River, very close to its mouth on Kusawa Lake. The upper Takhini River valley was used by explorers and Tlingit traders traveling to the Yukon from Chilkat River.

The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

The Board's Responsibilities

The Yukon Geographical Place Names Board (YGPNB) is constituted under the Umbrella Final Agreement (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

(left) The Board hopes to include sound recordings as integral parts of the documentation of traditional features in Yukon aboriginal languages. Shown here are Ms. Linda Sidney and Elder Aggie Johnston at a recording session held for YGPNB at the Yukon Native Language Centre.

(right) Board Co-chair Robert Jackson with Yukon photographer Wayne Towriss and Board member Monty Alford.

Board Member Profiles

+ **JOHN RITTER, CO-CHAIR:** Mr. Ritter has served the Board for four consecutive terms. He is also founding Director of the Yukon Native Language Centre. As a linguist, he contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during consultation periods held with native elders.

+ **ROBERT LEE JACKSON , CO-CHAIR:** Mr. Jackson has served the Board since 2004. He has worked for Yukon First Nations for over two decades. Prior to that, he worked for the Highways Department for four seasons with Yukon Lands and Forests. Mr. Jackson also serves on the national Elders Council and the Residential School Working Group.

+ **PAUL BIRCKEL:** Mr. Birckel was involved for many years in First Nation governance and administration. He has served as Executive Director of the Council for Yukon Indians and as Chief of the Champagne and Aishihik First Nations. His distinguished record in aboriginal business was recognized in 1995 by the Yukon Chamber ofCommerce. In 2000, he was the recipient of a National Aboriginal Achievement Award. He was first appointed to the Board in 2005.

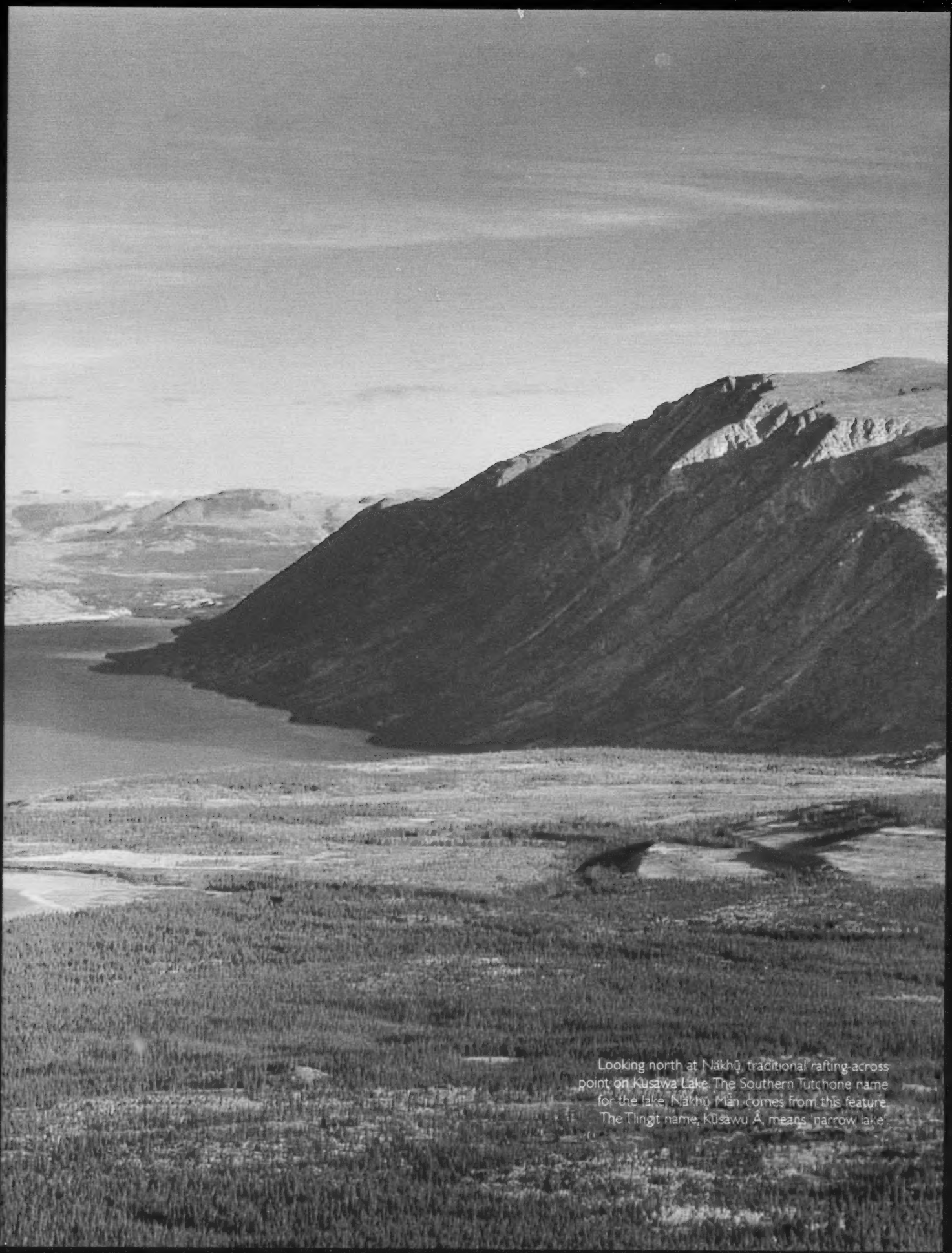
+ **MONTY ALFORD:** Mr. Alford is a retired federal hydrographer who has lived in the Yukon for over 50 years. Mr. Alford was first appointed to the Board in 2003. With mountaineering as his avocation, he is familiar not only with the waterways of the Yukon but also with many of the mountain ranges. This extensive knowledge of Yukon geography is a great asset to the Board. Mr. Alford is the author of five books. He is a Member of the Order of Canada and a holder of the Queen's Medal.

+ **POLLY THORP:** Ms. Thorp was first appointed to the Board in 2004. She has lived in the north for more than thirty years, moving to Whitehorse in 2003. She is a graduate of Trent University (Native Studies) and Yukon College (Business Administration). She brings to the Board a solid understanding of northern cultures and issues. Presently Polly works for the Canadian Northern Economic Development Agency.

+ **TRACY RISPIN:** Ms. Rispin was first appointed to the Board in 2007. She is a member of the Vuntut Gwitchin First Nation in Old Crow, where she currently serves as VGFN Director of Education. She is an accomplished producer of films with historical and cultural themes. She maintains a deep interest in the language and lifeways of the Gwich'in people and brings a wide range of knowledge and experience to her position on the Board.

+ **DEANA LEMKE:** Ms. Lemke was contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.

YUKON GEOGRAPHICAL PLACE NAMES BOARD: Deana Lemke (Secretariat to the Board), Monty Alford, Tracy Rispin, Robert Lee Jackson (Co-Chair), Polly Thorp, Paul Birckel, John Ritter (Co-Chair).



Looking north at Nàkhù, traditional rafting-across point on Kusawa Lake. The Southern Tutchone name for the lake, Nàkhù Män, comes from this feature. The Tlingit name, Kùsawu Á, means 'narrow lake'.

Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit,* a component of Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned with the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Government of Yukon - Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet (See Figure 1).*

Umbrella Final Agreement direction to the Board

The *Umbrella Final Agreement* directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board.*"
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."

In its review of submissions, the Board relies on essential linguistic and cultural information shared by Elders such as Mr. Paddy Jim of the Champagne and Aishihik First Nations.

Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.

2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.

3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.

4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.

5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.

6. The spelling and accenting of names shall agree with the rules of the language in which they were written.

7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly to Natural Resources Canada (NRCan) - Geographical Names Section.

The Board reviewed and approved a number of traditional Tlingit place names submitted by Teslin Tlingit Council during fiscal year 2009-2010. Shown here are TTC representatives Elder Aggie Johnston, Ms. Linda Sidney, and Elder Jane Smarch.

Na-Cho Nyäk Dun representatives from Mayo, Yukon: Ms. Beverly Genier (Heritage Officer) and Elder Dorothy Charette (Northern Tutchone Instructor).

Summary of Board Activities During 2009-2010 Fiscal Period

During the 2009-2010 fiscal year period the Board carried out a variety of tasks that included:

a) Board Meetings
The Board held meetings in Whitehorse on May 28, 2009, October 13, 2009, November 10, 2009, February 11, 2010, and March 18, 2010. It also held follow-up place name recording sessions on February 19, 2010 and May 4, 2010, to document names submitted for consideration by the Board during the fiscal year.

These Board meetings and recording sessions took place in the library of the Yukon Native Language Centre at Yukon College. The YNLC setting is especially conducive to the conduct of Board business, with ample space, computer and sound recording resources, and an extensive reference library of toponymic and historical materials.

b) Review of Administrative Arrangements
The first meeting of the fiscal year was held on May 28, 2009 and dealt with the administrative functioning of the Board. The annual Contribution Agreement provided by the Department of Tourism and Culture contained several new financial reporting requirements. Considerable discussion was given to the practical consequences of these requirements on Board functioning, especially in view of its very modest operating budget. The Board requested the Secretariat to monitor the increased flow of reports and communications during the year so that deadlines and financial requirements are met.

c) Review of Place Name Applications
At its second meeting, held on October 13, 2009, the Board reviewed place name submissions by the First Nation of Na-Cho Nyäk Dun (Mayo, Yukon). This was a continuation of collaborative work begun in fiscal year 2008-2009. Elders Jimmy Johnny and Dorothy Charette as well the NND Heritage Resource Officer Beverly Genier were in attendance to provide details and clarifications of the name submissions in the Northern Tutchone language. All the names submitted by the First Nation were for features in the Mayo and Stewart River region.

The review of these Northern Tutchone names was facilitated by the availability of sound recordings which Board Co-chair John Ritter made a number of years ago with Mr. Sam Peter, an eminent Mayo Elder who passed away in 1994. Meeting participants listened to sound files of Mr. Peter's pronunciation of each of the names, and these were repeated for the group by NND Elder Dorothy Charette, a Northern Tutchone language instructor who has worked for many years in Mayo.

During the October meeting, the Board also considered submissions and correspondence relating to West McIntyre Creek, Dugdale Lake, Mary Lake and McLean Lake.

During its meeting held on November 10, 2010, the Board completed its review of place name submissions from the First Nation of Na-Cho Nyäk Dun. As a result of its deliberations in successive meetings, the Board recommended a total of sixteen applications and sent them to the Minister of Tourism and Culture for final review and official approval.

At its first meeting of the new year held on February 11, 2010, Board members and the Secretariat met with representatives of the Teslin Tlingit Council (Teslin, Yukon) to initiate the review of its place name applications. Substantial progress was made at this meeting, as TTC Elders Jane Smarch and Aggie Johnston provided detailed information on land use and Tlingit place names in their traditional territory.

The Elders returned the following week for a special session during which YNLC linguist Doug Hitch and Board Co-chair John Ritter made digital recordings of both Elders pronouncing each of the Tlingit place names. TTC Heritage Officer Linda Sidney provided considerable assistance in the review process and in organizing the logistics of travel by the Elders to both meetings. CDs of the names were sent to the Elders and to the Teslin Tlingit Council's Heritage Department.

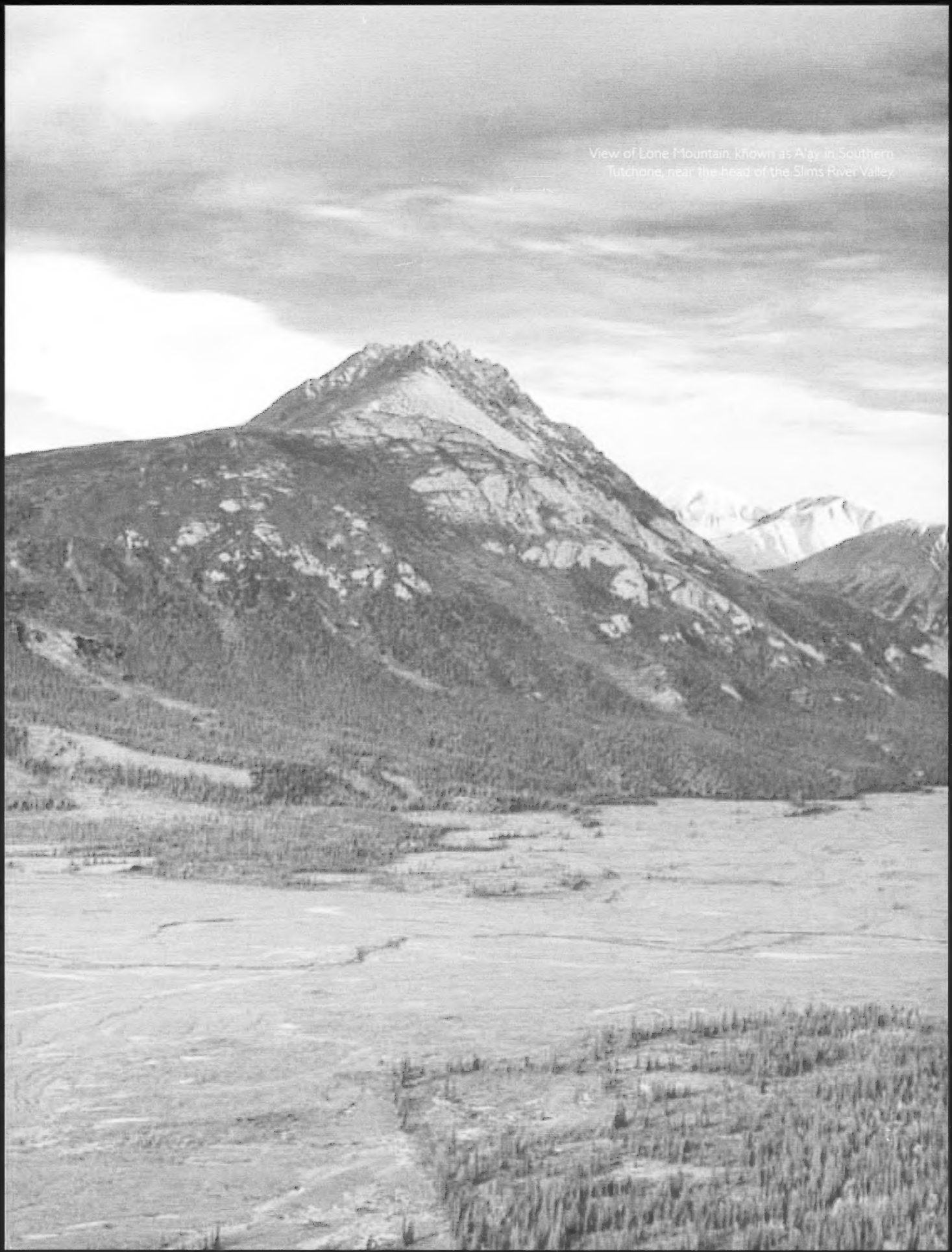
The Board's meeting of February 11, 2010, also included consideration of two traditional names submitted for review and approval by the Kluane First Nation (Burwash, Yukon). Those names will be reconsidered in the new fiscal year with additional input from the First Nations whose territories overlap in the area under consideration.

The Board's final meeting of the fiscal year was held on March 18, 2010, and was devoted to a review of several place name applications by the Champagne and Aishihik First Nations. The names were for features in the Aishihik Lake region with traditional Southern Tutchone designations. CAFN Elders Lorraine Allen and Margaret Workman and CAFN Heritage Officer Sheila Joe Quock provided details on the names and traditional land use in the area. Both Elders are fully fluent and literate in Southern Tutchone, and both have deep connections to the region under consideration. Several recommendations were made by the Board and have been submitted to the Minister of Tourism and Culture for final approval.

Ms. Lorraine Allen returned to YNLC on May 4, 2010, to make digital recordings of the names with YNLC linguist Doug Hitch and Board Co-chair John Ritter. CDs of the names were sent to the Elders and to the Champagne and Aishihik First Nations.

d) Photo Documentation
The Board authorized aerial photo documentation which took place in September, 2009. The flight itinerary was determined in advance by YGPNB Co-chair John Ritter, photographer Wayne Towriss, and Yukon Toponymist Garry Njootli. The documentation included Kusawa Lake and sections of the Mendenhall and Takhini Rivers, tributary streams to both rivers and significant lake features in the area. The digital images were later meticulously indexed and labeled.

It is the Board's objective to compile a very complete set of information for each place name it recommends for approval by the Minister, including pronunciation, meaning and historical/cultural significance, and visual documentation wherever possible.



View of Lone Mountain, known as A'ay, in Southern Tutchone, near the head of the Slims River Valley.

Place Names Documentation Project

Since 1996, the *Yukon Geographical Place Names Board* and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.

The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language. For example, photographs of *Jekudîtl'eda* (Alligator Lake) and *Nànìdhät* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: **www.yukonplacenames.ca**

YGPNB 2010 - 2011

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister of Tourism and Culture, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic System.

YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

GEO NAMES
Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario
Canada K1A 0E9

Email: geonames@nrcan.gc.ca

www.geonames.nrcan.gc.ca

For information about the Yukon Geographical Place Names process or to obtain a status report on an application submitted contact:

YUKON TOPONYMIST
Cultural Services Branch
Heritage Resources Unit (L-1)
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
Toll-free: (800) 661-0408 (ext. 3099)
Fax: (867) 393-6456

www.yukonheritage.com

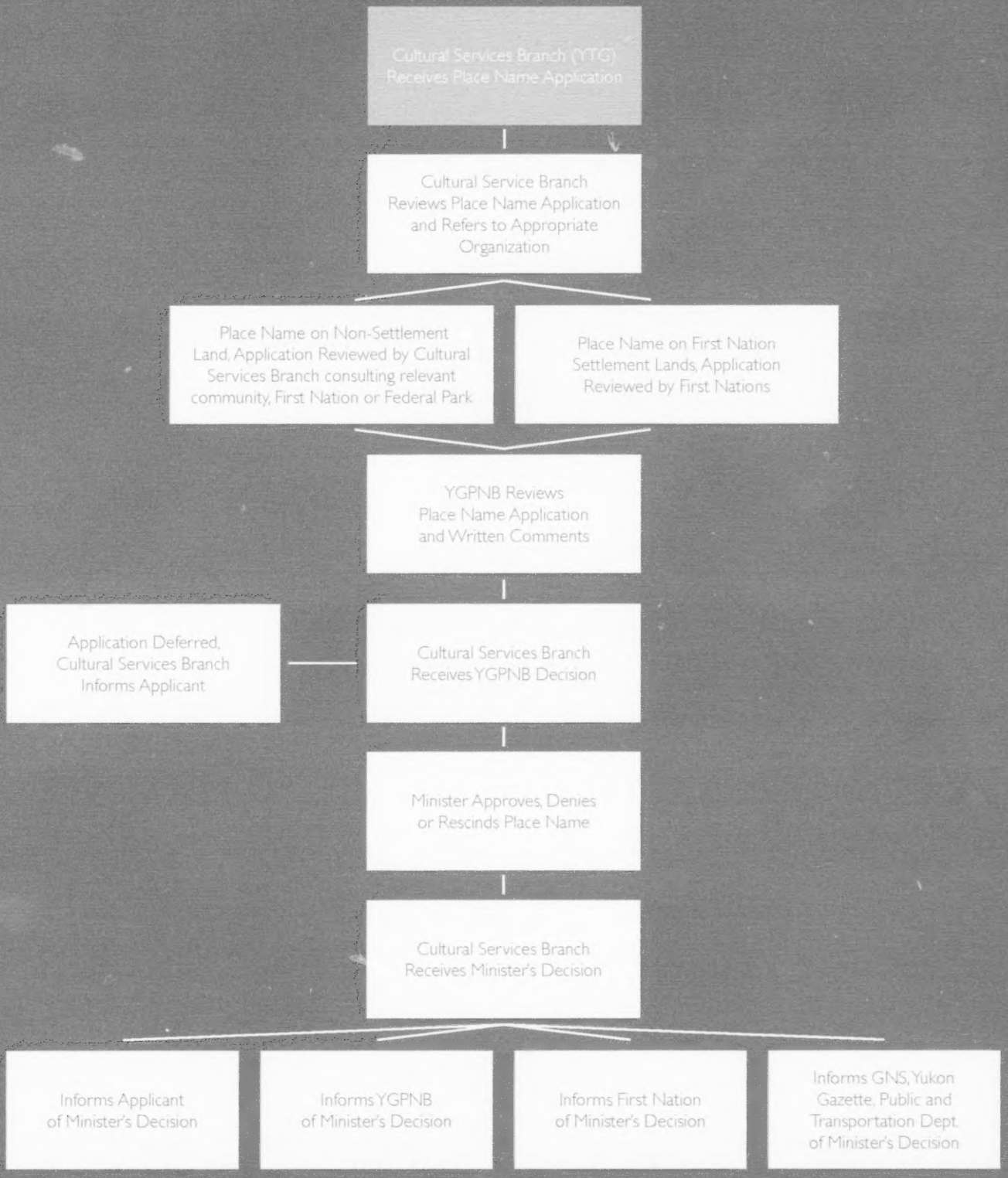
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

SECRETARIAT
Yukon Geographical Place Names Board
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

Telephone: (867) 393-3982
Fax: (867) 667-7006
Email: yukonplacenames@yknet.ca

www.yukonplacenames.ca

FIGURE 1: **GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET**


Cultural Services Branch (YTG) Receives Place Name Application
Cultural Service Branch Reviews Place Name Application and Refers to Appropriate Organization
Place Name on Non-Settlement Land, Application Reviewed by Cultural Services Branch consulting relevant community, First Nation or Federal Park
Place Name on First Nation Settlement Lands, Application Reviewed by First Nations
YGPNB Reviews Place Name Application and Written Comments
Application Deferred, Cultural Services Branch Informs Applicant
Cultural Services Branch Receives YGPNB Decision
Minister Approves, Denies or Rescinds Place Name
Cultural Services Branch Receives Minister's Decision
Informs Applicant of Minister's Decision
Informs YGPNB of Minister's Decision
Informs First Nation of Minister's Decision
Informs GNS, Yukon Gazette, Public and Transportation Dept. of Minister's Decision

Junction of the Mendenhall (left) and Takhini Rivers, known locally as Steamboat Landing. The Mendenhall River is called Dú Chú ('driftwood river') in Southern Tutchone. The Takhini flows from Kusawa Lake and is here known as Näkhú Chú in Southern Tutchone.

Management Responsibility Statement

The accompanying financial statements are the responsibility of management. The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and are considered by management to present fairly the financial position and results of operations.

Management is also responsible for implementing and maintaining a system of internal controls designed to provide reasonable assurance that assets are safeguarded and that financial records are properly maintained to provide reliable information for the preparation of financial statements.

Management is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control. The financial statements have been reviewed and approved by management.

MacKay LLP, an independent firm of Chartered Accountants, has been engaged to examine the financial statements in accordance with Canadian generally accepted auditing standards. Their report stating the scope of their examination and opinion on the financial statements, follows.

Financial Administrator	Date June 11/10
Board Member	Date June 11/10

Auditors' Report

To the Board of Directors of
Yukon Geographical Place Names Board

We have audited the statement of financial position of Yukon Geographical Place Names Board as at March 31, 2010 and the statements of operations, changes in net assets and cash flows for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2010 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

MacKay LLP

Whitehorse, Canada
May 25, 2010

Chartered Accountants

Yukon Geographical Place Names Board

Statement of Operations

For the year ended March 31,	2010	2009
Revenues		
Yukon Territorial Government	$ 68,192	$ 66,708
CYFN Documentation	9,612	8,241
Interest	331	1,935
	78,135	76,884
Expenditures		
Annual report	5,548	10,735
Documentation, research and ground truthing	21,483	16,090
Honoraria	13,794	7,646
Interest and bank charges	62	126
Meals and entertainment	1,292	949
Meetings	176	198
Office	219	136
Postage and courier	829	470
Professional fees	5,478	5,295
Rent	3,936	3,936
Secretariat	21,218	19,058
Telephone and utilities	1,283	1,341
Travel	7,943	4,654
Website maintenance	805	806
	84,066	71,440
Excess (deficiency) of revenues over expenditures	$ (5,931)	$ 5,444

Yukon Geographical Place Names Board

Statement of Changes in Net Assets

For the year ended March 31,	2010	2009
Surplus, beginning of year	$ 138,667	$ 133,223
Excess (deficiency) of revenues over expenditures	(5,931)	5,444
Surplus, end of year	$ 132,736	$ 138,667

Yukon Geographical Place Names Board

Statement of Financial Position

March 31,	2010	2009
Assets		
Current		
Cash	$ 137,118	$ 74,861
Accounts receivable	1,583	69,592
	138,701	144,453
Property and equipment (note 2)	15,887	15,887
	$ 154,588	$ 160,340
Liability		
Current		
Accounts payable and accrued liabilities	$ 5,965	$ 5,786
Net assets		
Investment in Property and Equipment (note 2)	15,887	15,887
Surplus	132,736	138,667
	148,623	154,554
	$ 154,588	$ 160,340

Approved by the board:

Member

Member

Yukon Geographical Place Names Board

Statement of Cash Flows

For the year ended March 31,	2010	2009
Cash provided by (used for)		
Operating activities		
Excess (deficiency) of revenues over expenditures	$ (5,931)	$ 5,444
Change in non-cash working capital items		
Accounts receivable	68,009	(68,224)
Prepaid expenses	-	328
Accounts payable and accrued liabilities	179	(2,014)
Increase (decrease) in cash	62,257	(64,466)
Cash, beginning of year	74,861	139,327
Cash, end of year	$ 137,118	$ 74,861
Supplemental cash flow information		
The Board had the following cash transactions:		
Interest received	$ 331	$ 1,935

Yukon Geographical Place Names Board

Notes to the Financial Statements

March 31, 2010

1. Significant accounting policies

The organization is a non-profit entity established under the Umbrella Final Agreement, passed by the Government of Canada and Government of Yukon, to consider and recommend the naming or re-naming of places or features located within the Yukon, to the Yukon Minister of Tourism and Culture. The organization follows accounting principles generally accepted in Canada in preparing its financial statements. The significant accounting policies used are as follows:

(a) Change in accounting policies

Financial instruments

In December 2006, the CICA issued Handbook Section 3862, "Financial Instruments - Disclosures" and Section 3863, "Financial Instruments - Presentation". Originally required to be implemented for fiscal years beginning on or after October 1, 2007, the CICA has extended the implementation date for one year, to fiscal years beginning on or after October 1, 2008. These Sections were implemented effective April 1, 2009.

Section 3862 establishes standards for disclosures about financial instruments and non-financial derivatives and identifies the information that should be disclosed about them. Section 3863 establishes standards for presentation of financial instruments and non-financial derivatives. Transitional provisions are complex and vary based on the type of financial instrument under consideration. The effect on the organization's financial statements was not material.

(b) Property and equipment

Property and equipment are expensed when they are purchased and are recorded on the balance sheet at their historical cost. The net assets invested in property and equipment account represents the historical cost of all capital assets less the principal amount of any debt outstanding on the purchase of the assets.

(c) Financial instruments

All significant financial assets, financial liabilities and equity instruments of the Board are either recognized or disclosed in the financial statements together with available information for a reasonable assessment of future cash flows, interest rate risk and credit risk.

(d) Revenue recognition

Revenue from the contribution agreement with the Yukon Territorial Government is recognized when received or when it is determined to be receivable, whichever comes first and are credited to revenue in the period to which it relates.

(e) Measurement uncertainty

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reported period. Actual results could differ from those estimates.

Yukon Geographical Place Names Board

Notes to the Financial Statements

March 31, 2010

2. Property and equipment

	2010	2009
Furniture and fixtures	$ 15,887	$ 15,887

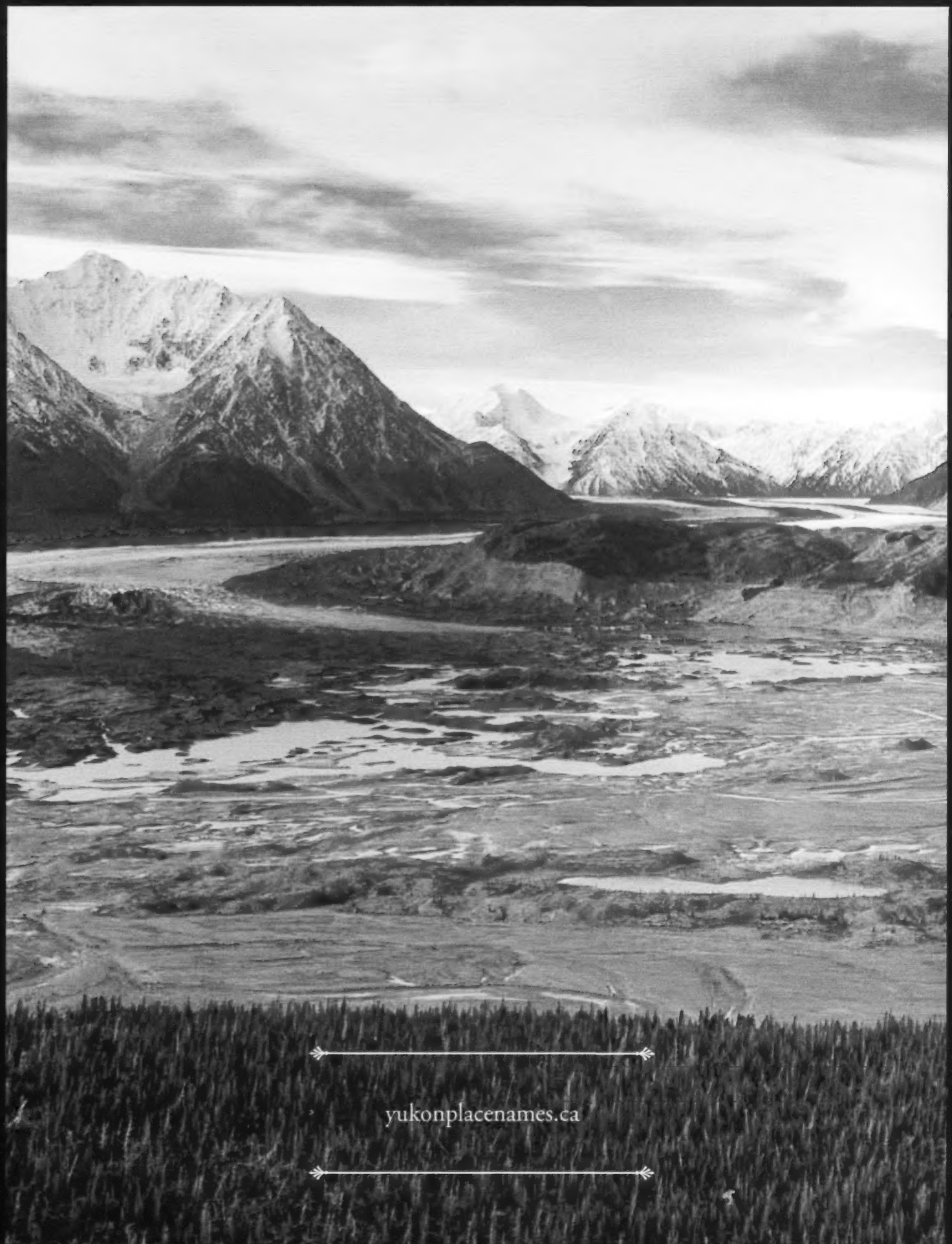
3. Economic dependence

Yukon Geographical Place Names Board is dependent upon government funds for the continuation of its activities.

4. Comparative amounts

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year.

The Klukshu River flows into the Tatshenshini River near Dalton Post. The Klukshu River is known as Łughą Chùa in Southern Tutchone and Ghunanà Hîni in Tlingit. The Tatshenshini River on modern maps is in fact Atsêxh in Tlingit, the source of the name Alsek.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